

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2011 - June 2012
Spencer-Owen Community Schools (6195)

Student Instructional Category	Account	FY09	FY10	FY11	FY12	Increase from FY09	Increase from Previous Year	FY12 % Total Expenditures
<u>Student Academic Achievement</u>	Regular Programs	\$12,563,144	\$12,049,138	\$10,746,967	\$10,901,789	-13.2%	1.4%	37.62%
	Mental Disabilities	\$1,359,728	\$1,424,592	\$1,450,243	\$1,450,441	6.7%	.0%	5.01%
	Learning Disability	\$697,149	\$746,078	\$694,868	\$722,325	3.6%	4.0%	2.49%
	Payments to Other Governmental Units Within State	\$673,095	\$676,078	\$561,464	\$540,997	-19.6%	-3.6%	1.87%
	Vocational Education	\$380,171	\$303,590	\$289,666	\$306,025	-19.5%	5.6%	1.06%
	Instruction, Related Technology	\$229,077	\$220,658	\$225,083	\$265,696	16.0%	18.0%	.92%
	Improvement of Instruction	\$118,731	\$255,849	\$426,269	\$221,281	86.4%	-48.1%	.76%
	Textbooks for Rent or Resale	\$245,283	\$287,612	\$184,829	\$209,520	-14.6%	13.4%	.72%
	Special Education Preschool	\$158,378	\$150,729	\$119,739	\$181,184	14.4%	51.3%	.63%
	Library/Media Services	\$239,276	\$131,763	\$128,893	\$130,825	-45.3%	1.5%	.45%
	Culturally Different	\$174,023	\$139,108	\$141,482	\$111,017	-36.2%	-21.5%	.38%
	Enrichment Programs	\$45,813	\$50,355	\$63,566	\$101,666	121.9%	59.9%	.35%
	Other Vocational Education Programs	\$27,813	\$28,129	\$39,672	\$74,425	167.6%	87.6%	.26%
	Emotional Disabilities	\$83,067	\$39,561	\$52,846	\$71,120	-14.4%	34.6%	.25%
	Computers Purchased in Lieu of Textbooks	\$0	\$0	\$0	\$60,946	N/A	N/A	.21%
	Other Support Service, Instructional Staff	\$0	\$31,088	\$42,527	\$52,124	N/A	22.6%	.18%
	Gifted And Talented	\$48,412	\$36,878	\$32,812	\$37,645	-22.2%	14.7%	.13%
	Summer School Programs	\$39,622	\$11,756	\$28,410	\$26,564	-33.0%	-6.5%	.09%
	Physical Impairment	\$4,217	\$3,305	\$677	\$7,639	81.1%	> 500%	.03%
	Preventive Remediation	\$68,515	\$70,738	\$18,366	\$3,534	-94.8%	-80.8%	.01%
	Other Special Programs	\$1,228	\$446	\$3,299	\$2,012	63.8%	-39.0%	.01%
	Remediation Testing	\$32,479	\$32,618	\$9,460	\$177	-99.5%	-98.1%	.0%
	Adult/Continuing Education Programs	\$26,282	\$21,461	\$17,127	\$0	-100.0%	-100.0%	.0%
	Total	\$17,215,502	\$16,711,531	\$15,278,266	\$15,478,949	-10.1%	1.3%	53.42%
<u>Student Instructional Support</u>	Office of The Principal	\$1,767,668	\$1,551,233	\$1,448,631	\$1,488,226	-15.8%	2.7%	5.14%
	Guidance Services	\$410,786	\$438,488	\$356,987	\$353,577	-13.9%	-1.0%	1.22%
	Health Services	\$59,555	\$64,210	\$67,233	\$66,932	12.4%	-.4%	.23%
	Special Education Administration	\$84	\$1,466	\$3,486	\$6,363	> 500%	82.5%	.02%
	Attendance and Social Work Services	\$3,093	\$0	\$0	\$2,909	-5.9%	N/A	.01%
	Total	\$2,241,185	\$2,055,397	\$1,876,337	\$1,918,007	-14.4%	2.2%	6.62%
<u>Overhead and Operational</u>	Operation and Maintenance of Plant Services	\$3,591,948	\$2,713,170	\$3,104,871	\$3,008,608	-16.2%	-3.1%	10.38%
	Student Transportation	\$2,031,323	\$2,196,189	\$2,322,240	\$2,163,031	6.5%	-6.9%	7.46%
	Food Services Operations	\$1,072,508	\$1,040,189	\$1,077,214	\$1,177,134	9.8%	9.3%	4.06%

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	Executive Administration	\$555,400	\$438,511	\$396,901	\$333,001	-40.0%	-16.1%	1.15%
	Fiscal Services	\$333,712	\$253,055	\$377,022	\$252,466	-24.3%	-33.0%	.87%
	Board of Education	\$57,954	\$54,785	\$37,119	\$53,889	-7.0%	45.2%	.19%
	Administrative Technology Services	\$0	\$155,120	\$38,572	\$37,393	N/A	-3.1%	.13%
	Other Fiscal Services	\$523,718	\$36,322	\$24,184	\$22,319	-95.7%	-7.7%	.08%
	Other Support Services, Central	\$23,761	\$13,006	\$9,518	\$11,471	-51.7%	20.5%	.04%
	Planning, Research, Development and Evaluation	\$14,210	\$12,993	\$4,477	\$2,014	-85.8%	-55.0%	.01%
	Total	\$8,204,533	\$6,913,339	\$7,392,119	\$7,061,326	-13.9%	-4.5%	24.37%
<u>Nonoperational</u>	Common School Fund	\$1,881,177	\$1,905,617	\$1,906,067	\$1,883,767	.1%	-1.2%	6.50%
	Debt Services	\$1,462,684	\$1,584,835	\$1,575,143	\$1,876,570	28.3%	19.1%	6.48%
	Building Acquisition, Construction and Improvements	\$875,888	\$935,439	\$863,232	\$575,662	-34.3%	-33.3%	1.99%
	Facilities Acquisition and Construction	\$61,905	\$51,712	\$35,814	\$94,102	52.0%	162.8%	.32%
	Latch Key Kid Program	\$19,412	\$0	\$16,305	\$37,453	92.9%	129.7%	.13%
	Building Acquisition, Construction and Improvement	\$18,985	\$0	\$25,871	\$22,630	19.2%	-12.5%	.08%
	Other Community Services	\$19,632	\$29,286	\$15,019	\$15,870	-19.2%	5.7%	.05%
	Other Debt Services Obligations	\$0	\$11,295	\$525	\$8,401	N/A	> 500%	.03%
	High School Band Uniforms	\$3,498	\$4,170	\$1,438	\$2,458	-29.7%	71.0%	.01%
	Welfare Activities Services	\$0	\$3,225	\$1,241	\$1,395	N/A	12.3%	.0%
	Community Service Operations	\$8,718	\$4,641	\$14,229	\$1,023	-88.3%	-92.8%	.0%
	Child Care Services	\$47,567	\$59,961	\$1,276	\$0	-100.0%	-100.0%	.0%
	Total	\$4,399,467	\$4,590,182	\$4,456,161	\$4,519,331	2.7%	1.4%	15.60%
	Grand Total	\$32,060,688	\$30,270,449	\$29,002,883	\$28,977,613	-9.6%	-1%	100.0%